

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of)	
)	
HOOI, Yu Sing)	Art Unit: 3761
)	
U.S. Application No. 10/582,445)	
International Application No. PCT/GB2004/005128)	Examiner: Not Yet Assigned
)	
U.S. Filing Date: September 25, 2006)	
International Filing Date: December 10, 2004)	Confirmation No.: 7585
)	
For: SANITARY PRODUCT)	

POWER OF ATTORNEY
(Statement Under 37 C.F.R. § 3.73(b))

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

NEEDLE & ROSENBERG, P.C.
Customer Number 23859

Sir:

I, **Keir McGuinness**, am the Assignee and owner of an undivided part of the above-identified patent application, as evidenced by the Assignment from **Yu Sing Hooi** to me, which Assignment has been recorded with the U.S. Patent and Trademark Office at Reel No. 018300, Frame No. 0790 as of September 22, 2006.

As the Assignee, I hereby revoke all Powers of Attorney heretofore given and grant Power of Attorney to the attorneys/agents associated with the following Customer Number:

Customer No. 23859

to represent me in connection with all matters pertaining to the above-referenced application, with full power of substitution, association and revocation, to prosecute said application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

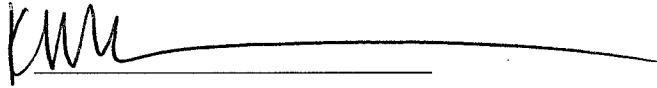
I also authorize counsel to enter above the filing date and application number of the application when they become available, and to also enter the reel and frame numbers and the date of recordation of the Assignment.

Address all telephone calls to Sumner C. Rosenberg, at telephone number (678) 420-9300.

Address all correspondence to the address of record for Customer Number:

Customer No. 23859

Keir McGuinness

A handwritten signature in black ink, appearing to be 'KM', followed by a long horizontal line extending to the right.

Date: 18th January 2008